AMENDMENTS TO THE CLAIMS:

Please cancel claims 21, 23, 47, 61-65, and 67-69, without prejudice or disclaimer of their subject matter, and amend claims 22, 26, 48, and 70, as indicated below. This listing of claims will replace all prior versions and listings of claims in the application:

LISTING OF CLAIMS:

1-21. (Canceled)

22. (Currently Amended) The magnetoresistance effect device as set forth in claim [[21]] 70,

wherein said hard magnetic film containing Co as a structural element has Co(110) oriented perpendicular to the surface thereof.

23-25. (Canceled)

26. (Currently Amended) The magnetoresistance effect device as set forth in claim [[21]] 70,

wherein said pair of bias magnetic field applying films are abutted against said magnetoresistance effect film.

27-47. (Canceled)

48. (Currently Amended) A magnetic recording/reproducing head, comprising:

a reproducing head having a magnetic head as set forth in claim [[47]] 78;

a recording head having a lower record magnetic pole in common with said upper magnetic shield layer of said magnetic head, a record magnetic gap formed on the lower record magnetic pole, an upper record magnetic pole formed on the record magnetic gap, and a record coil for supplying a record magnetic field to the lower record magnetic pole and the upper record magnetic pole.

49-69. (Canceled)

70. (Currently Amended) A magnetoresistance effect device comprising:

a substrate having a main surface;

a magnetoresistance effect film formed on the main surface of the substrate and having a magnetic field detecting portion;

a pair of bias magnetic field applying films, each being disposed adjacent to both edge portions of the magnetoresistance effect film, said each of the bias magnetic field applying [[film]] films comprising a hard magnetic film containing Co as a structural element; and

an under-layer having a thickness of 5 to 50 nm disposed between the substrate and the hard magnetic film, the under-layer being composed of an amorphous layer formed on the main surface of the substrate and a metal crystal layer formed on the amorphous layer~~, and a hard magnetic film formed on the metal crystal layer of the under-layer, wherein a thickness of the under-layer is 5 to 50 nm~~.

71. (Previously Presented) The magnetoresistance effect device as set forth in claim 70, wherein said hard magnetic film is composed of CoPt alloy.

72. (Previously Presented) The magnetoresistance effect device as set forth in claim 70, wherein the hard magnetic film has a residual magnetization Mr of 650 emu/cc or more.

73. (Previously Presented) The magnetoresistance effect device as set forth in claim 70, wherein the magnetoresistance effect film is a spin valve film comprising a ferromagnetic film and a non-magnetic film.

74. (Previously Presented) The magnetoresistance effect device as set forth in claim 70, wherein the hard magnetic film has a bi-crystal structure.

75. (Previously Presented) The magnetoresistance effect device as set forth in claim 70, wherein the metal crystal layer is formed of a crystal metal material having a bcc structure, the crystal metal material being at least one selected from the group consisting of Cr, V, and an alloy thereof.

76-77. (Canceled)

78. (Previously Presented) A magnetic head, comprising:

a lower magnetic shield layer;

a magnetoresistance effect device formed on said lower magnetic shield layer through a lower reproduction magnetic gap, said magnetoresistance effect device being as set forth in claim 70; and

an upper magnetic shield layer formed on said magnetoresistance effect device through an upper reproduction magnetic gap.